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April 3, 2001

CONFIDENTIAL AND INADMISSIBLE SETTLEMENT COMMUNICATION

Craig Melodia
Assistant Regional Counsel
United States Environmental Protection Agency
Region 5 - 77 West Jackson Boulevard
Chicago, IL 60604-3590
Attn: C-14J

Re: Skinner Landfill, West Chester, Ohio

Dear Craig:

I received your letter dated March 20, 2001, addressed to Mike Leik, who is no longer with our firm.

Acme Wrecking Company, Inc. ("Acme") appreciates the opportunity to discuss settlement possibilities with you. However, there is no way that Acme would be willing or able to settle this matter for \$136,000.00.

As set forth in my letter to you dated February 13, 2001, Acme strongly disputes the quantity of waste attributed to Acme in the Final Allocation Report. The volume determined by the Allocator overestimates the number of loads (152 loads) dumped during the 1965-1968 time period (2,280 cys) and, more significantly, it presumes Acme delivered additional loads after that period of time at the rate of 50 loads per year times a multiplier of 5 years (3,750 cys). There is absolutely no basis for adding these additional estimated volumes as there is no evidence that Acme delivered any waste after 1968. The Skinner log has no entries for Acme after 1968, and Acme has no records that would indicate it dumped any waste at the site after 1968.

William E. Santen
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Furthermore, as I previously indicated, Acme is a small, privately-held minority business enterprise with annual gross revenues of approximately \$1-\$3 million. It simply does not have the wherewithal to consummate a settlement in the amount proposed.

Acme has already incurred significant legal fees in defending this matter, and would like to avoid further legal costs. Without in any way admitting liability in this matter, it would agree to pay the sum of \$50,000.00 as a global settlement, provided said sum could be paid in four (4) quarterly annual installments of \$12,500.00 each, without interest.

We believe that this settlement proposal represents a more realistic assessment of Acme's maximum liability exposure. If you assume that the Allocator's volume estimate of 2,280 (cys) for the period 1965 to 1968 is correct, which Acme disputes, and that there was no dumping after 1968, the volume estimate of 2,280 (cys) is 37.8% of the Allocator's total extrapolated volume of 6,030 (cys). If we multiply the amount of your proposed settlement (\$136,000.00) by 37.8%, it equals \$51,408.00, approximately the settlement amount being offered.

We hope this proposal is acceptable to you. I look forward to hearing your response.

Sincerely,

A handwritten signature in black ink, appearing to read "Charles Meyer", with a stylized flourish at the end.

Charles M. Meyer

CMM:bae

c: Acme Wrecking Company, Inc.